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DEPARTMENTAL EXAMINATION OF IAS/TCS GRADE-II OFFICERS, DECEMBER, 2023

ACCOUNTS

Paper – VI

(With Books)

Time allowed :- 03 hours. Total Marks :100

(Credit will be given for quoting authority /Rule Provisions in support of answers.)

1) Answer all 10 questions below each carrying 2 (two) marks. (10 X 2=20 marks)

Chose the right answer and write in the answer sheet :-

(a) Department may confer powers, not exceeding those vested in them to head of department for any other subordinate authority in respect of any matter covered under rules of DFPR except
i) creation of posts
ii) write-off of losses
iii) Re-appropriation of funds exceeding 10% of original budget provision
iv) All of the above.

(b) .....is absolutely necessary to draw the pay & allowances in the new office , when an employee is transferred from one office to another office.
(i) Service Book
(ii) Transfer Order
(iii) Last Pay certificate
(iv) None of the above

(c) What is the minimum rate of subscription to General Provident Fund ?
(i) Minimum 10% of his pay and not more than his total emoluments.
(ii) Minimum 6% of his pay and not more than his total emoluments.
(iii) Minimum 6% of his pay and no limit on maximum
(iv) Minimum 10% of his pay and no limit on maximum

(d) How much of the Pension can be commuted?
(i) 33% of Pension
(ii) 60%of Pension
(iii) 40% of Pension
(iv) 50% of Pension

(e) When a group 'C' official received a gift from relative and value of gift exceed ` Rs..... then it should be report to Government.
(i) Rs. 1000
(ii) Rs. 2500
(iii) Rs. 5000
(iv) Rs. 10000

(f) Which does not count as qualifying service for pension purpose ?
(i) Service on probation against a post followed by confirmation in the same or another post
(ii) Service as an apprentice
(iii) Person appointed on contract followed by appointment in a substantive capacity in a pensionable establishment.
(iv) None of the above

(g) Earned Leave can not be ordinarily combined be with the
(i) Half Pay Leave
(ii) Casual Leave
(iii) Maternity leave
(iv) All the above.

(h) Restoration of commuted value of pension is affective after 15 years from
(i) the date following the date in receipts of commuted value of pension
(ii) the date of superannuation
(iii) the date of actual retirement
(iv) None of the above.

(i) Every correction made in the Cash book should invariably be dated initials by –
i) Cashier
ii) Accountant
iii) Drawing and Disbursing Officer
iv) Officer verifying the cash book

(j) Who shall be personally responsible for the amount drawn on a bill signed by him or on his behalf until he has paid it to the person entitled to receive it and has obtained a legal quittance –
i) Head of office
ii) DDO
iii) Cashier
iv) Accounts Officer

2. Write short Notes on (Any six) (6X5=30 marks)
   a) Retirement gratuity
   b) Qualifying Service
   c) Different kind of pension admissible to Government Servants
   d) Provisional Pension
   e)Write short notes on participation in Demonstration and Strikes by the Government Servant.
   f) Commutation of Pension
   g) Rule provisions dealing with press or other media by a Government servant
   h) Government e-Market place (GeM) under GFR 2017.

3. Answer any five (5 X 10=50 marks).

   a) What are the instruction to be followed in the disposal of surplus and unserviceable stores ?
   b) Mention the activities requiring permission /sanction under CCS (Conduct) Rules 1964.
   c) State the procedure prescribed for dealing with cases of losses of Government money or property caused by defalcations, accidents, thefts or otherwise.
   d) Conditions on which service counts for increments in a time scale.
   e) Brief notes on criticism of Government by a Government Servant.
   f) What are the circumstances under which the President can withhold a pension and gratuity ?
   g) Elaborate he procedure for imposing major penalties.

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